THE WISCONSIN ARCHITECT

THE OFFICIAL PUBLICATION OF THE WISCONSIN ARCHITECTS ASSOCIATION —
A CHAPTER OF THE AMERICAN INSTITUTE OF ARCHITECTS

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Ву

L. Morgan Yost

Next Month

"Medium Office Practice"

By

Wilbur Henry Tusler

MARCH 1952 VOLUME 20 No. 3

THE WISCONSIN ARCHITECT

Official Publication

WISCONSIN ARCHITECTS ASSOCIATION A CHAPTER OF THE AMERICAN INSTITUTE OF ARCHITECTS

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759 N. Milwaukee St., Milwaukee 2 BRoadway 1-1220

Published Monthly Subscription, \$1.00 per year

Address all communications for publication to Editor
759 N. Milwaukee St., Milwaukee 2 BRoadway 1-1220

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MILWAUKEE DIVISION DINNER MEETING THURSDAY, APRIL 17

"Art and Ornamental Glass" is the topic for discussion at the dinner meeting of the Milwaukee Division of the Wisconsin Architects Association to be held Thursday, April 17, at 6:30 P.M. at the Underwood Hotel, 6416 Harwood Avenue, Wauwatosa.

The talk to be given by Conrad Pickel and Associates will be illustrated with slides and displays.

Roger M. Herbst is the Program Chairman for the April meeting.

Abe Tannebaum is Chairman of the May dinner meeting. This will also be held on a Thursday — May 22, with Philip Will, Jr., of the firm of Perkins and Will of Chicago, as the speaker. His topic will be "Architectural Fees."

Remember to mark Thursday evening, May 22 on your calendar. You will receive announcements as to the exact time and place.

WINNING DESIGNS IN HONOR AWARDS COMPETITION ON DISPLAY AT CITY CLUB

The winning designs selected in the Honor Awards Competition held in connection with the 1952 Annual Convention of the Wisconsin Architects Association, are on display during the month of April at the City Club, 756 N. Milwaukee Street, Milwaukee.

The long walls of the corridor offer an excellent setting for the photographs. Drop in at the City Club to see the exhibit.

WISCONSIN ARCHITECT CARRIES OFFICE PRACTICE DISCUSSIONS

The Seminar held Saturday morning, February 9, at the Annual Convention of the Wisconsin Architects Association was considered to be the most outstanding of any of the discussions, and because of the great interest shown by the Architects the two talks are being published in the Wisconsin Architect.

"Small Office Practice" by L. Morgan Yost, Kenilworth Architect and President of the Chicago Chapter of The American Institute of Architects, is being printed in full in this issue, as it was recorded by the Court Reporter.

The next issue of the Wisconsin Architect will carry the discussion on "Medium Office Practice," by Wilbur Henry Tusler. Mr. Tusler, Minneapolis Architect, is Regional Director of the North Central States District.

Because of its length, the talk by Mr. Tusler will be continued, running in at least two issues.

L. MORGAN YOST, CHICAGO, EXPLAINS HIS PROCEDURE IN THE RUNNING OF A SMALL OFFICE

I think that any office is going to find that without good business practice you don't do much architecture. So we have in our small office given considerable attention to the methods of our practice.

Our office — and I am going to talk about our office all through this thing, for which I hope you will pardon me — has an enrollment on the staff of five to six people. We have two draftsmen, one superintendent, my secretary and my partner. That is what I mean by that as a definition of a small office.

I started in — this partnership is new — as of the first of the year, so these examples I show you are individual; so if there is any discrepancy you will understand what it means. I started in the middle of the depression and discovered very soon that in doing the type of work that I was trying to do in the suburbs there just wasn't room for an architect who expected a decent fee and a general contractor on the same job during depression times and, therefore, without realizing that it might be a little unusual and in all ignorance I devolved the separate contract system, which is not new, of course, but which I think is used all too seldom. The separate contract system is just the same as the system of letting work under general contract except that we let separate contracts. We do not act as contractors and are very careful that in no contractual documents or arrangements are we known as contractors.

Right off the bat we do that, and here is my letterhead here. I will leave these here so you can examine them later if you wish. It says, "Complete services as owner's agent." Anyone who gets a letter from me is put on notice that I act as owner's agent and not as contractor.

We take bids, of course, in the separate trades, maybe three in each trade, and in a small building, residential, small commercial building, something like that, the trades usually number ten to twelve, so that instead of taking a few general contract bids, we find ourselves taking thirty, forty bids on a job, which makes extra work, but for that we receive an extra fee. It also means extra supervision and correlation of the job, and we also receive an extra fee for that.

Now, just to explain how I handle this and how we have over the years evolved the system which seems to keep us out of trouble and make the thing run smoothly, I am going to go over item by item my schedule of services and charges. This one happens to be for residential building. We use a somewhat similar thing for smaller commercial work and other work that we do on separate contract systems.

Of course, right off the bat I must say that this type of work is limited to that in our locality which we can supervise daily. This kind of work means, of course, a daily trip to the job on the part of our superintendent, and for out-of-town work we can't handle it that way. It does not preclude our doing general contract work or work under the general

contract system. I think going through this item will explain all that.

First the definition: "The professional services of the architect consist of necessary conferences, preparation of basic design studies, working drawings and specifications (I don't call them sketches), taking bids, assisting in the selection of contractors, issuing certificates of payment, and supervision of construction. The architect acts as the agent of the client and endeavors to guard the client against defect and deficiencies in the work of the contractors, but does not guarantee the performance of their contracts."

That is put right in the first paragraph of this agreement, and when a prospective client comes to me the first time, he is always handed one of these schedules of services and charges so the whole thing is right before him and there is no misunderstanding as to the amount of fee or the way in which we work.

"Estimates of the cost of the work or any part thereof will be made by the architect if the client so desires. The architect will not guarantee that the work can or will be done for the amount thereof, but he will endeavor to keep the actual cost of the work as low as may be consistent with the purpose and character of the building, and with proper workmanship and material."

You will notice many similarities between this agreement that we have, this Schedule of Services and Charges, which becomes the agreement later, and the American Institute of Architects' standard form and other standard forms of architect-client contracts or agreements that have been published.

"The MINIMUM charges for the architect's services, are as follows:

"(a) For new residences, ten per cent (10%) of the total cost of the work, when let under one general contract." And the total cost of the work is defined in a footnote here, "means the total cost of the completed building, not including specialists' fees or the architect's fee for regular and special services."

Then there are other types of categories for which we charge slightly different fees. "For residential alterations and additions, the charge will be at the rate of \$6.00 per hour (that is our current rate, but we are going to have to up that) for the architect's time, as well as for drafting and supervising time, but not less than fifteen per cent (15%) of the total cost of the work, when let under one general contract." You see, these definitions are under one general contract.

"For accessory buildings, site planning, landscape features, and landscape design, the fee will be determined by special arrangement."

Then there is a special fee for designing and selecting decorating interiors, and so on.

Now to explain, getting away from this general contract, we define our fee on the general contract so it can be compared with the fees of other architects and with the standard fees which, unfortunately,

have been known to the public, although there aren't any such, of the American Institute of Architects. I mean there aren't any actual standard fees. The public thinks there are.

On the next paragraph over here, and we will come to it later, approaching it logically, but to explain how we get away from the general contract method of operation, we have this paragraph here: "Should the architect supervise all or any part of the work and correlate the trades under the separate contract system as distinguished from a single general contract, then that portion of his fee pertaining to taking bids, assisting in the selection of contractors and supervising the work (paragraph (c) above) shall be increased by an amount equal to five per cent (5%) of the cost of any work let under such separate contracts."

So if we let the entire job under separate contracts, you can see that the total fee is fifteen per cent. If we let a general contract and then let the pipe trades separately, we get the extra five per cent on the pipe trades and the ten per cent only on the general contract.

Now I might explain the reasons that we have followed in this particular method of operation, even though depression times haven't been with us, are several. First, we have much better control of the job. We can issue orders directly on the job to the men without the danger of going over the head of the general contractor. We can see that the instructions are understood, whereas in the case of a general contractor we might have to go back to the office after seeing something that should be changed or on which we want to give instructions and then back to the office; we call the general contractor, who may not be in. We may leave a message. However, if we do get him in, we tell him what is wrong and he then has to get hold of his sub-contractor who then has to get hold of his men, all with loss of time and accuracy, whereas if we can issue instructions right to the men on the job, we can get the instructions there before any further work is done and we can know, or feel reasonably sure, that the men understand what we are talking about.

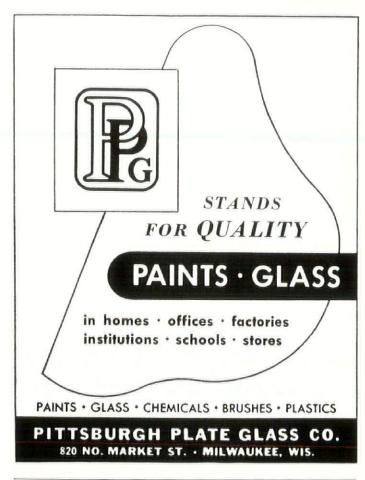
Of course, one obvious advantage which we don't put forth but which most clients see right away is that even with the fee of fifteen per cent paid to the architect the chances are the owner is saving money on the job because of the elmination of the general contractor's overhead and profit.

In all client-architect agreements one of the bugaboos is how do we determine how much fee is payable from time to time until the point of actual cost

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determination through bids: how much do we bill these people from time to time? Well, that was always a problem, especially in these days of rising costs where they start out to build a \$25,000 house and end up usually building a \$40,000 house. We find that we have billed them too little and then they can't understand why, if we would come out all right on the lower fee, we then as soon as the cost is determined send them a bill for an extra amount to make up the difference. We take care of that quite frankly in this agreement. We say: "Payments shall become due as follows: (a) On account of basic studies, working drawings and specifications, there shall become due the sum of \$....." and we fill that in up here at the time that we sign this gareement and come to an agreement with the contractor or with the client, of course.

So supposing he wants to build a \$30,000 house, and let's just for ease of figuring assume that \$30,000 is without architect's fee. We will then take ten per cent of that \$30,000, which is \$2,100 and fill this blank in with that figure \$2,100. That is the amount of the fee and it is definitely pegged right there for the time being, so for basic studies, working drawings and specifications. So that is an actual fee and there is no dispute at all about how much the client is being billed for and there is no uncertainty as to how much we shall bill the client.

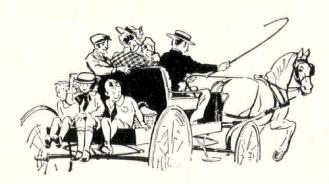
That \$2,100 then is payable as follows: "1/7 of the sum upon execution of this agreement." That is a retainer, and we don't put pencil to paper until we get it, which means that in the case of a \$2,100 initial

payment for that part of the work we get \$300 as a retainer. You might think, as many architects do, I know, that it is difficult to get a retainer on residential work or smaller work of this type, but I don't think it is difficult at all if you just have it right down here in printed form and that's it. It has never been questioned so far as I am concerned, and if it is, I figure that this fellow isn't going to pay for what he is asking anyway and so we had better not start at all. Of course, I realize that many architects do ask and receive retainers which apply to the fee, but I think in the smaller office that is one of the great laxities.

The next item is, "1/7 of the sum upon completion of the basic studies." In other words, we have then reached two per cent of the basic ten for the design. "4/7 of the sum upon completion of the working drawings." So now we are up to six of the basic ten per cent. "1/7 of the sum upon completion of the specifications." There we have seven per cent of the ten, or all of this agreed upon or pegged \$2,100 in the case of a \$30,000 house.

Now, here is the next paragraph, which is very important: "When bids have been taken, there shall become due and payable an additional amount which, added to the above payments, shall equal seven per cent (7%) of the lowest responsible bids secured."

Now, we don't even take cognizance of the fact that the bids might come in lower than the estimated figure. If they do, of course, we do give the man a credit, but it so seldom happens, as you well know, because people always want more than they can af-



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ford. We are right here on record and it is understood and I read it to them when we have our initial discussion about fees that there is an additional amount due at that time whether or not the building goes ahead. It is when bids have been taken.

Now, actually as it works out I seldom bill this extra adjustment if the building for some reason or other does not go ahead. I feel that that is good public relations. We might lose a little money in fees by it, but certainly if the building does go ahead a little later we then have the opportunity of billing this adjustment and we have a happier client.

We have been talking about a pegged \$2,100 which is based on seven per cent and then it is adjusted to an actual seven per cent of the actual bids secured, but our base fee, you see, is ten per cent for work under general contract. Then that remainder, the difference between seven and ten, is taken care of this way: "The remainder of the fee (adjusted as to the actual cost of the building) for taking bids, assisting in the selection of contractors, and supervising the work, shall be paid as the work progresses."

Actually in our office we usually, in residential work, make a habit of billing midway about when plastering starts and at the completion of the work, but we don't set that up definitely. If we want to bill more often, we can.

Then comes the paragraph I read before: "Should the architect supervise all or any part of the work and correlate the trades under the separate contract system as distinguished from a single general contract, then that portion of his fee pertaining to taking bids, assisting in the selection of contractors and supervising the work (paragraph (c) above) shall be increased by an amount equal to five per cent (5%) of the cost of any work let under such separate contracts.

"Should the work be stopped for any reason whatsoever, the architect shall be remunerated in proportion to the services he has rendered, based upon the division for services outlined above." So if the client says, "Whoa," when the working drawings have been completed but you haven't written any specifications, you have a definite agreement as to what he owes you. It is right here and there is no dispute.

Well, that takes care of the amount of the fee. Now what do we do for that fee? And what don't we do is also very important. "Special Services" we call them. "If, after a definite scheme has been approved, the client makes a decision which, for its proper execution, involves extra architectural services or expenses on the part of the architect for changes in or additions to the drawings, specifications or other documents; or if the architect be put to extra work and expense by delays caused by the client or a contractor or by the delinquency or insolvency of either; or as a result of damage by fire or other casualty; or by a contract being let by cost of labor and materials plus a percentage or fixed sum; the architect is to be equitably paid over and above his fee for such extra service and expense.

Obviously, we can't set up a schedule for work of that type because we don't know, but what we do is charge an hourly fee. I have found, too, that so

many small offices don't even keep track of the number of hours that go onto a job, don't have any daily time cards, and don't have any check sheet. In our office we have a weekly time card. Instead of handing it out to each man, we fasten it to the bulletin board so each man at the end of the day fil's in his time on his card on his sheet. It is all on a sheet together. So we can see each day whother that has been filled in or whether he is wa'ting until the end of the week to fill his card in. Then each morning my secretary transfers the records of time for each job from those time cards on to a control sheet which has a running cumulative account of the number of hours spent on each job, the job column, the names of the jobs on the lefthand column, and then each day, February 1st, 2nd, 3rd, 4th, and skipping the holidays, of course, and each day she adds to that, and it is divided into sections, whether it is on design, working drawings, specifications or supervision, and she fills that in so that we can tell each day just how many hours have been spent on each particular phase of that work.

Now, large offices do that as a matter of habit but I have found very, very few small offices that do it, and it is so easy to do. Before we start work on a job we can tell by this figure here which we have filled in how many hours we can afford to spend on design, on working drawings and on specifications. Right after the name on this column on the control sheet is a budget column, not money but hours.

For instance, at a rate of \$6.00 an hour, or whatever the rate is you are charging, if we can divide the \$6.00 into the amount of money which is allocated through this to working drawings, we can determine how many hours we can afford to spend, and that is put down as the budget and we can see how we are approaching it each day, and the draftsmen are encouraged, of course required, to check with the budget to see how they are getting along.

Then there are some of the usual paragraphs here which have been more or less lifted from other standard forms of owner-architect agreements.

"When it is necessary to have superintendence, other than the architect's usual supervision (and this is unusually important with separate contract work to bring this out very clearly), the architect will, upon the client's authorization, appoint a clerk of the works, whose salary shall be paid by the client in addition to the fee paid to the architect."

Then in a little smaller type we point out that, "It is essential to note the difference between 'supervision' and 'superintendence'. Architectural supervision is the usual service consisting of time spent in the office and visits of inspection to the building during its construction, and is extraneous to the service encompassed by the drafting; said visits shall be at the discretion of the architect as and when he may deem them necessary. Superintendence, however, is continuous service on the job by a special assistant representing the architect, but his salary is to be paid by the client in addition to the architect's fees."

Now, that of course, as I mentioned, in separate contract work has to be made particularly clear because when we are running the jobs and correlating the trades and calling these contractors to get there at certain times and supposedly watching every phase of the job, we have to be very careful that the owner doesn't expect, or doesn't later bring suit if it comes to that on the fact that we weren't on the job enough. Obviously, we can't have a man on each job all of every day.

"For services beyond the architect's local radius of operation, a charge for the services of the architect and his assistants, and all traveling and other incidental expenses, may be made in addition to the above mentioned minimum schedule of fees."

As I said, we don't handle work beyond a reasonable radius of operations on the separate contract system. Now, I purposely have not put this up as being, say, twenty miles from the office or anything like that because we avoid residential work in the City of Chicago. We don't want it. The city limits of the City of Chicago are probably six, seven miles from my office, and if we set up an actual mileage radius, we would get into the city and then we couldn't be as free with our decision as to whether we can handle a job on separate or a general contract.

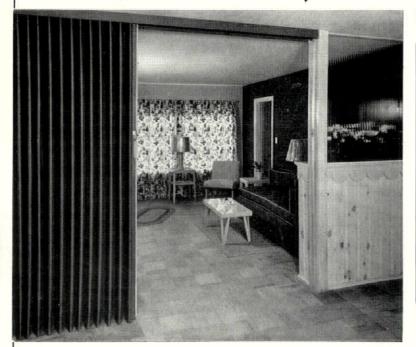
Again, if we have some jobs grouped twenty-five miles in the other direction, we might be able advantageously to take another job a few miles farther away. So we merely say "the architect's local radius of operation" so we can determine at the time the job comes in whether or not we can afford to take it under this arrangement.

"No deduction is made from the architect's fees on account of penalties, liquidated damages or other sums withheld from payments to contractors (that is rather important these days when many contractors aren't finishing their work), nor do any of the fees above enumerated cover charges for professional services rendered in connection with litigation in consequence of delinquency or other causes, or insolvency of the client or of a contractor."

This in residential work is quite important: "When labor or material is furnished by the client, below its market cost, or when old materials are re-used, the cost of the work is to be interpreted as the cost of all materials and labor necessary to complete the work, as much cost would have been if all materials had been new, and if all labor had been fully paid for at current market prices when the work was ordered, plus contractor's profits and expense."

When a man does some of his own work or when he is in such a business as can supply certain parts of his house, we nevertheless can charge the fee as if he bought that in the usual way. I got stuck at one time. I thought I was doing my client a favor. We did an alteration of a fairly large apartment building in Chicago and we were going to put in gas ranges and discovered that the Commonwealth Edison Company would give a good rebate or allowance if we would put in electric ranges, merely, of course, to increase their load. However, the rebate was actually

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taken from the cost of the electric ranges because it was given through a discount through the General Electric distributor rather than as a cash rebate, and so I, even though I protested, didn't get my fee on the rebate which I had worked so hard to get. I worked myself out of a fee. So we say here, "Special discounts or rebates to the client shall not be deducted from the total cost when computing the architect's fee."

"Perspective renderings or models will be prepared by the architect at the request of the client, but these will be charged for in addition to the above schedule of fees."

Now, actually we do usually make a pencil rendering of a building, but we have found that while many clients don't require any elaborate renderings, some clients want to see what everything is going to look like. This is put in here to protect us on that score.

And, of course, the usual clause which many architects, I find, misunderstand as a prerogative of architects, and that is the retention of the ownership of the drawings. "Drawings and specifications, as instruments of service, are merely incidental to the architect's professional services and remain his property, the copyright in the same being reserved to him, but the client is entitled to a set of the plans and specifications of the building as a matter of record."

Now, that shouldn't say "set of plans and specifications"; it should say "set of blueprints of plans and specifications." That was a little oversight in the drafting of this form. As you know, the plans, the actual drawings, belong to the client unless the agreement states otherwise, as this does.

The last paragraph in this schedule of services and charges is, I think, one of the most important, too. These are all most important. "The client shall give directions or make requests only through the office of the architect, and not directly to the contractors or their men."

On residential work I think you can appreciate how important that is. These women — and men, too — get out there and start saying, "Oh, I don't like that. Tear it out." Then the architect gets on the job, and while the contractors seldom tear anything out, he will find that they will have stopped and lost a lot of valuable time merely because of the uncertainty that has been put in their minds by the indecision of the clients. So we put that right there, and I have had occasion to quote this in a very nicely worded letter to one or two of my clients from time to time.

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This, which is called the schedule of services and charges for residential building, becomes an agreement, of course, upon signature by both parties. This is an agreement as to services to be performed by the architect and payments to be made for the client for the residence at such and such a street and address. Client, architect, and date, and that becomes the agreement under which we work.

Now, I won't go into this, but we do have a printed form for the articles of agreement between the separate prime contractor and the owner. In this separate contract system, of course, every contractor is a prime contractor and his contract is direct with the owner. They are not sub-contractors and should never, never be referred to as such. They are always separte contractors or individual contractors. We call them separate prime contractor here so we know what lien rights they have.

I am not too familiar with Wisconsin labor lien rights, but in Illinois a general contractor has two years; a prime contractor has two years in which to file a lien against a building. A sub-contractor has sixty days from the date of the last work that has been installed by him. In this case each of the prime contractors, each of the separate contractors, has the full two years. Of course, that is nullified when we secure waivers of lien when we make the payouts, and we, of course, make the payouts through our office on our own certificate.

Please don't be hesitant or reticent about asking questions. I shall be happy to answer any, no matter how personal they may seem.

Question and Answer Period

URBAN F. PEACOCK: When you say that you charge on an hourly basis \$6.00 an hour, is that for your time or for anyone's time in the office regardless of what you pay that draftsman?

MR. YOST: Yes, that is a flat sum for anyone's time — my time, the draftsman's time. Anyone who does work on the job is charged at the rate of \$6.00 an hour to the client.

MR. PEACOCK: That doesn't seem very fair to me. You may have some men who get only \$2.00 an hour and your time is worth a lot more than his.

MR. YOST: It is a lot easier than opening our books. I have no desire to open my books to anybody.

WILLIAM V. KAESER: Do you use the standard accounting system of the A.I.A., or have you got one that you have worked out especially for your own office?

MR. YOST: We have worked out our own. It has been evolved through the years, but you would be surprised how similar it is to the A.I.A. accounting system, and I don't think there would be any difficulty in using the standard accounting system in this method of operation.

MR. KAESER: I have got to the point now where I have got to have an accounting system.

MR. YOST: I can recommend the A.I.A. system.

MR. KAESER: It is very simple. The other thing I wanted to ask you was, do you send out your own statements or do you operate through some kind of a statement bureau?

MR. YOST: Oh, no, we do everything ourselves. You mean for our fee?

MR. KAESER: Yes.

MR. YOST: Oh, no. We send those out ourselves.

MR. KAESER: Just off hand, what would you think of an architect's office, I mean a small office, sending out statements through an accountant or something like that?

MR. YOST: I don't like it. I think that anybody who deals with me has a right to get his bill from me direct. I had an unfortunate experience with a doctor in our neighborhood who is starting practice and I guess he thought he was going to do everything in a businesslike way and send his bills out through such an accounting system, with the result that though I had sent a check one month, it apparently had not been turned over or entered and then I got a nasty letter next time which the doctor himself never would have sent. No, I believe in keeping things personal in a practice such as this. In a larger practice, maybe so, I don't know.

VOICE: How do you keep track of the principal's time on that sort of a setup?

MR. YOST: That is a good question, too. We just try to keep track of it. It is very difficult to do, and we find, of course, that much time is spent that is not accounted for and which we just realize is plain overhead, but we just do the best we can.

VOICE: Do you encounter any difficulties with any of your employees when this budget system of time produces some discrepancies?

MR. YOST: In what?

VOICE: We will say you set up one hundred hours for a certain job and somebody has gotten only fifty per cent done and he has already used 120 hours.

MR. YOST: We try not to let it get that far along. VOICE: Do you ever experience any difficulties?

MR. YOST: Sometimes we run over, in which event the guilty man is usually rather ashamed of himself because we feel that our budgets are always quite just, but it is seldom that we run over. Usually we come under these things. When we run over we still have the opportunity of making up when the price comes in higher, you see.

MR. KAESER: In that same line, how do you budget or how do you work out your budget on what you call basic studies there?

MR. YOST: Well, we don't. Actually, I do practically all the designing myself and there is where I make the money.

MR. KAESER: Your budget is set up then for the production of your employees?

MR. YOST: That is right, although we do budget design, but sometimes we don't fill that in because sometimes I can design a house in ten hours, say, all except the interior details and studies which are done during the progress of the working drawings. We find that most of our interiors are studied, and, therefore, become part of the working drawings time rather than of design time. It is pretty hard to separte those things because the design goes right hand in hand with the working drawings.

MR. KAESER: On a house that would run \$35-, \$40,000, how many conferences would you average?

MR. YOST: Conferences?

MR. KAESER: Yes; let's say design time and conferences. About how much would you average?

MR. YOST: I don't think we would have more than half a dozen conferences, and those usually, I suppose, are around two hours apiece, and then the actual design time for a building like that would be maybe twenty or thirty hours, but that is my time and I can do it faster than the other people because I don't have to please anybody except myself, you see.

FRITZ VON GROSSMANN: Did you touch on servicing of old accounts in your talk? I came in late. I am talking about accounts where you have done a job two, three or four years ago and you have developed a wonderful friendship with your clients.

MR. YOST: Then do I ask a retainer, do you mean?

MR. VON GROSSMANN: No. Then they look to you more or less for perpetual care on their jobs. How do you handle that?

MR. YOST: That reminds me of a story an architect friend of mine tells me. Some woman client called him up early one morning and said, "Mr. Lackner, my roof is leaking."

He said, "Why the hell don't you get it fixed?"

So I don't know if there is an answer that I can give. Yes, we have to go around and hold the ladies' hands and so on, but if we do any actual work we always send them a bill.

MR. VON GROSSMANN: You charge for your time?

MR. YOST: Sure. Not for advice. We just go around and say, "Oh, yes, that is a roof leak." Then that is just good public relations.

MR. KAESER: How do you go about collecting a delinquent account?

MR. YOST: Well, that is always a personal problem. If an account isn't forthcoming during the progress of the work, we just stop work after a certain length of time. We send the bills out on the first of the month and if the man hasn't paid by, say, the fifteenth, why, we just slow down or don't do any work, after having told the man that we, of course, have to receive money as time goes on to finance the operations. That is not so difficult. We seldom have any trouble with that, but the time that we do have trouble, of course, is in the final payment sometimes

MR. YOST: Well, you can avoid that if you render monthly bills on supervision, which I don't do, but that can be avoided, at least to a large extent, because the final payment then isn't so large, but we do have lien rights and our lien rights last for two years from the date of final operation, so we have plenty of time to whittle in on the building, which we have unfortunately on one or two occasions had to do, but we haven't had any serious trouble on delinquent accounts at all. It is just a matter sometimes of a little delay.

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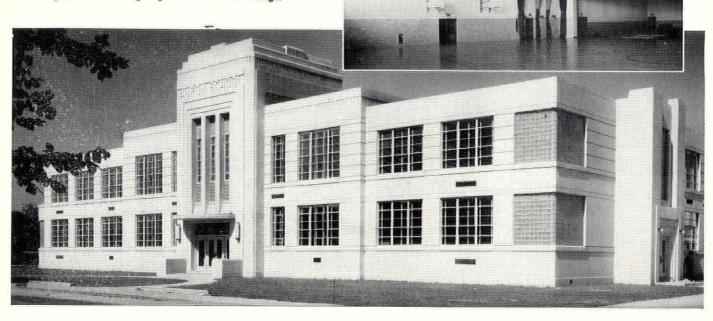
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